

**YORK'S RESPONSE IN OPPOSITION TO
THE DELTA DEFENDANTS' MOTION FOR SUMMARY JUDGMENT**

EXHIBIT O

Horizon Group Inc. Shareholders
Status of York Distribution Agreement

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| 1 | Yorktowne Casket Company York, PA | Their agreement ends on August 7, 2004 and they have formally notified York that they do not intend to renew it. | No Problem |
| 2 | Delta Casket Company Memphis, TN | They have a clause in their agreement that allows them to terminate the agreement if there is a substantial change in York's ownership. They exercised this clause when Matthews purchased York and have been distributing products without a distribution agreement for almost two years. For most of this time York did not press the issue of signing a new one, but now, with China on the "Horizon", York is putting all the pressure they can on Delta to sign. Delta is not going to sign a new agreement They are the Lead Dog for the Horizon Casket Group, Inc. | No Problem |
| 3 | Royal Casket Company Muskogee, OK | They have the same clause in their agreement that allows them to terminate the agreement if there is a substantial change in York's ownership. They have not exercised it yet, but intend to at the proper time. | No Problem |
| 4 | York Southern (Melton, Inc.) | Distribution agreement expires December 31, 2005 | Problem |
| 5 | Warfield-Rohr Casket Company Baltimore, MD | They also had an agreement that allowed them to terminate it if York sold. They exercised that right, but later signed a new agreement. The new Distribution Agreement expires sometime in 2006. | Problem |